

REMARKS

This Application has been carefully reviewed in light of the Office Action mailed March 25, 2005. At the time of the Office Action, Claims 1-20 were pending. Claims 1, 2, 4-6, 9, 10, 13, 14, and 18-20 are amended, and Claims 1-20 remain pending in the present Application. Applicant respectfully requests reconsideration and favorable action in this case.

Section 103 Rejections

The Examiner rejects Claims 1-20 under 35 U.S.C. § 103(a) as being unpatentable by U.S. Patent Application Publication No. US 2002/0138375 A1 by Kane et al. ("*Kane*"). Applicant respectfully traverses this rejection for the reasons stated below.

Claim 1 recites: A method for tracking spend, comprising:

- receiving a plurality of accounts payable items, each accounts payable item being associated with one of a plurality of general ledger codes;
- associating more than one of the plurality of general ledger codes with an associated one of a plurality of purchasing categories;
- identifying at least one of the plurality of general ledger codes which does not include an associated one of the plurality of purchasing categories;
- displaying unallocated accounts payable items associated with the at least one of the general ledger codes to a user; and
- receiving, from the user, information regarding a proper correlation of the unallocated accounts payable items within the plurality of purchasing categories.

Regarding Claim 1, the Office Action states "Kane discloses a method for tracking spend including the steps of: receiving a plurality of accounts payable items, each accounts payable item being associated with one of a plurality of general ledger codes (pages 1-2, [0028], lines 1-13)." Office Action, page 2. However, the cited portion of *Kane* discloses that an "extract utility extracts a file of general ledger (G/L) accounts, including account code, description, and company code from a chart of accounts in the back-end..." *Kane*, ¶ 28,

lines 3-6. The cited portion of *Kane* does not disclose, teach, or suggest a plurality of accounts payable items. The specification of the Application states that “each accounts payable item 32 is identified by a specific general ledger account code 34, description 36, and amount spent 38.” See Application, page 7, lines 8-10. An accounts payable item necessarily includes an associated amount spent, and the general ledger accounts of *Kane* do not include an amount spent. Therefore, *Kane* does not disclose, teach, or suggest a plurality of accounts payable items as the cited portion of *Kane* discloses nothing more than a plurality of general ledger accounts. Furthermore, it would not be obvious to combine accounts payable items with the teachings of *Kane* because *Kane* does not disclose, teach, or suggest a method for tracking spend, but instead discloses a system and method for keeping ledger accounts in synchronization. See *Kane*, ¶ 28, lines 1-2.

Moreover, neither *Kane* or *Kahn*, alone or in combination, disclose, teach, or suggest displaying unallocated accounts payable items associated with the at least one of the general ledger codes to a user and receiving information regarding a proper correlation of the unallocated accounts payable items within the plurality of purchasing categories. The Office Action states that “Kane does not explicitly disclose displaying unallocated [accounts payable] items associated with the at least one of the general ledger codes but Kahn discloses a “General Ledger Codes interface that is selectable from sub-menu 4020 and enables the Employer to map earning, paid-time-off, deduction, and tax codes to Employed-defined, general ledger naming conventions or codes. . . .” See Office Action, page 3. It is not clear how the cited portion of *Kahn* discloses the quoted Claim elements as the cited portion of *Kahn* discloses nothing more than mapping payroll codes to general ledger naming conventions or codes. See *Kahn*, column 39, lines 46-50. The cited portion of *Kahn* does not disclose, teach, or suggest accounts payable items, or displaying unallocated accounts payable items associated with the at least one of the general ledger codes to a user and receiving information regarding a proper correlation of the unallocated accounts payable items within the plurality of purchasing categories. For at least these reasons, Applicant respectfully submits that Claim 1 is patentably distinguishable from the cited references and request that the rejection of Claim 1 be withdrawn.

Claims 2-12 depend from, and incorporate all the claim elements of, independent Claim 1. Therefore, Applicant respectfully submits that Claims 2-12 are patentably distinguishable from the cited art, for example, for the same reasons discussed above with regard to Claim 1.

Claims 13 and 18 each include similar limitations to those discussed above regarding Claim 1. Claims 14-17 depend from Claim 13 and Claims 19 and 20 depend from Claim 18. Therefore, Applicant respectfully submits that Claims 13-20 are patentably distinguishable from the cited art, for example, for the same reasons discussed above with regard to Claim 1.

Inadequate Grounds of Rejection

The Office Action rejects Claims 1-20 under 35 U.S.C. § 103(a) but does not provide the grounds of rejection for Claims 3, 8, 11, 12, 15-17 and 20. Applicant assumes this oversight was not intentional and remind the Examiner that a future Office Action properly laying out the reasons for rejection for Claims 3, 8, 11, 12, 15-17 and 20 may not properly be made final as it would be the first time that grounds have been provided for the rejection of Claims 3, 8, 11, 12, 15-17 and 20. *See* M.P.E.P. § 706.07.

Conclusions

Applicant has made an earnest attempt to place this case in condition for allowance. For the foregoing reasons, and for other reasons clearly apparent, Applicant respectfully requests full allowance of all pending Claims. If the Examiner feels that a telephone conference or an interview would advance prosecution of this Application in any manner, the undersigned attorney for Applicant stands ready to conduct such a conference at the convenience of the Examiner.

No fees are believed to be due, however, the Commissioner is hereby authorized to charge any fees or credit any overpayments to Deposit Account No. 05-0765 of Electronic Data Systems Corporation

Respectfully submitted,

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